# **SENATE . . . . . . . . . . . . . . . . No. 58**

## The Commonwealth of Massachusetts

PRESENTED BY:

### James B. Eldridge

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying proposal for constitutional amendment:

Proposal for a legislative amendment to the Constitution Proposal for a legislative amendment to the constitution creating a progressive income tax.

#### PETITION OF:

NAME:	DISTRICT/ADDRESS:
James B. Eldridge	Middlesex and Worcester
Peter V. Kocot	1st Hampshire
Jason M. Lewis	Fifth Middlesex
Sonia Chang-Diaz	Second Suffolk
Mary S. Keefe	15th Worcester
Ruth B. Balser	12th Middlesex
Tricia Farley-Bouvier	3rd Berkshire
Daniel A. Wolf	Cape and Islands
Patricia D. Jehlen	Second Middlesex
Cory Atkins	14th Middlesex
Benjamin Swan	11th Hampden
David M. Rogers	24th Middlesex
William Smitty Pignatelli	4th Berkshire
Michelle M. DuBois	10th Plymouth

# **SENATE . . . . . . . . . . . . . . . . No. 58**

By Mr. Eldridge, a petition (accompanied by proposal for constitutional amendment, Senate, No. 58) of James B. Eldridge, Peter V. Kocot, Jason M. Lewis, Sonia Chang-Diaz and other members of the General Court for a legislative amendment to the Constitution relative to creating a progressive income tax. Revenue.

# [SIMILAR MATTER FILED IN PREVIOUS SESSION SEE SENATE, NO. 16 OF 2013-2014.]

### The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court (2015-2016)

Proposal for a legislative amendment to the Constitution Proposal for a legislative amendment to the constitution creating a progressive income tax.

A majority of all the members elected to the Senate and House of Representatives, in joint session, hereby declares it to be expedient to alter the Constitution by the adoption of the following Article of Amendment, to the end that it may become a part of the Constitution [if similarly agreed to in a joint session of the next General Court and approved by the people at the state election next following]:

#### ARTICLE OF AMENDMENT.

- 1 SECTION 1: Article XLIV of the Amendments to the Massachusetts Constitution is
- 2 hereby amended by striking out the second and third sentences and inserting in place thereof the
- 3 following:-
- In order that the burden of such a tax is fairly and equitably distributed, such tax shall be
- 5 levied at graduated rates, so that higher rates are imposed on taxpayers in higher income brackets

- 6 and lower rates on those in lower income brackets. The general court may grant reasonable
- 7 exemptions and abatements and establish the number and range of brackets.